

**MOSQUITO CONTROL DISTRICT NO. 1
OF THE PARISH OF ST. MARY**

Compiled Financial Report

Year Ended December 31, 2013

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Conrad O. Chapman, CPA* 2008

ACCOUNTANTS' COMPILATION REPORT

To the Board of Commissioners
Mosquito Control District No. 1 of the Parish of St. Mary
Cypremort Point, Louisiana

We have compiled the accompanying financial statements of the governmental activities of Mosquito Control District No. 1 of the Parish of St. Mary (hereinafter "District"), a component unit of the Parish of St. Mary, as of and for the year ended December 31, 2013. We have not audited or reviewed the accompanying basic financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the District is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

The District has omitted the management's discussion and analysis information that is required to be presented for purposes of additional analysis. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historic context.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to Mosquito Control District No. 1 of the Parish of St. Mary.

Kolder, Champagne, Slaven & Company, LLC
Certified Public Accountants

Morgan City, Louisiana
May 8, 2014

MOSQUITO CONTROL DISTRICT NO. 1 OF THE PARISH OF ST. MARY
Cypremort Point, Louisiana

Statement of Net Position
Governmental Activities
December 31, 2013

ASSETS

Cash and cash equivalents	\$ 248,449
Investments	14,397
Receivables	171,372
Other assets	<u>339</u>
Total assets	<u>434,557</u>

LIABILITIES

Accounts payable	<u>11,209</u>
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NET POSITION

Unrestricted	<u><u>\$ 423,348</u></u>
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See accountants' compilation report.

MOSQUITO CONTROL DISTRICT NO. 1 OF THE PARISH OF ST. MARY
Cypremort Point, Louisiana

Statement of Activities
Governmental Activities
Year Ended December 31, 2013

EXPENSES

General government	\$ 2,852
Health and welfare	<u>120,592</u>
Total program expenses	<u>123,444</u>

GENERAL REVENUES

Ad valorem taxes	169,151
Investment earnings	<u>309</u>
Total general revenues	<u>169,460</u>

Increase in net position	46,016
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Net position, beginning of year	<u>377,332</u>
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Net position, end of year	<u><u>\$423,348</u></u>
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See accountants' compilation report.